

IN THE CLAIMS

Please add Claims 17-21, to read as follows.

1. (Canceled)

2. (Previously Presented) A piezoelectric element comprising an upper electrode, a piezoelectric and/or electrostrictive material and a lower electrode, wherein the piezoelectric and/or electrostrictive material is a composite oxide constituted by ABO_3 as a general formula, the piezoelectric and/or electrostrictive material has a twin crystal structure, and the twin crystal structure has a twin crystal plane selected from a group represented by $\{110\}$.

3. (Previously Presented) A piezoelectric element comprising an upper electrode, a piezoelectric and/or electrostrictive material and a lower electrode, wherein the piezoelectric and/or electrostrictive material is a composite oxide constituted by ABO_3 as a general formula, the piezoelectric and/or electrostrictive material has a twin crystal structure, and the twin crystal structure has a twin crystal plane selected from a group represented by $\{100\}$.

4. (Original) A piezoelectric element according to claim 2, wherein the piezoelectric and/or electrostrictive material is a tetragonal crystal.

5. (Original) A piezoelectric element according to claim 2, wherein the piezoelectric and/or electrostrictive material is a rhombic crystal.

6. (Previously Presented) A piezoelectric element according to claim 3, wherein the piezoelectric and/or electrostrictive material is a rhombohedral crystal.

7. (Previously Presented) A piezoelectric element according to claim 2, wherein the piezoelectric and/or electrostrictive material has a twin crystal rate from 0.001 to 1.0.

8. (Previously Presented) A piezoelectric element according to claim 2, wherein the piezoelectric and/or electrostrictive material has an orientation property.

9. (Original) A piezoelectric element according to claim 8, wherein the piezoelectric and/or electrostrictive material has an orientation rate of 99 % or higher in a direction of at least an axis.

10. (Original) A piezoelectric element according to claim 8, wherein the piezoelectric and/or electrostrictive material has a principal crystal plane, in contact with the upper electrode, of {100}.

11. (Original) A piezoelectric element according to claim 8, wherein the piezoelectric and/or electrostrictive material has a principal crystal plane, in contact with the upper electrode, of {111}.

12. (Original) A piezoelectric element according to claim 8, wherein the piezoelectric and/or electrostrictive material has a principal crystal plane, in contact with the upper electrode, of {110}.

13. (Previously Presented) A piezoelectric element according to claim 2, wherein the lower electrode and the piezoelectric and/or electrostrictive material are directly formed on the substrate.

14. (Original) A piezoelectric element according to claim 13, wherein a layer including the piezoelectric and/or electrostrictive material is formed with a thickness of 1 to 10 μm .

15. (Previously Presented) A piezoelectric actuator employing a piezoelectric element according to claim 2.

16. (Previously Presented) An ink jet recording head employing a piezoelectric element according to claim 2.

17. (New) A piezoelectric element according to claim 3, wherein the piezoelectric and/or electrostrictive material has a twin crystal rate from 0.001 to 1.0.

18. (New) A piezoelectric element according to claim 3, wherein the piezoelectric and/or electrostrictive material has an orientation property.

19. (New) A piezoelectric element according to claim 3, wherein the lower electrode and the piezoelectric and/or electrostrictive material are directly formed on the substrate.

20. (New) A piezoelectric actuator employing a piezoelectric element according to claim 3.

21. (New) An ink jet recording head employing a piezoelectric element according to claim 3.